

**DEPARTMENT OF STATE REVENUE**  
**LETTER OF FINDINGS NUMBER 97-0473 MVE**

**Motor Vehicle Excise Tax**

**For Tax Period: 3/31/91 Through 8/31/97**

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning specific issues.

**ISSUE**

**I. Motor Vehicle Excise Tax-Imposition**

**Authority:** IC 9-18-2-1

Taxpayer protests the imposition of the Motor Vehicle Excise Tax on their 1989 Lincoln.

**STATEMENT OF FACTS**

The Taxpayers are a husband and wife who have a residence in Indiana and a residence in Florida. Taxpayers purchased a 1989 Lincoln in Florida and licensed the car in Florida. In 1997 Taxpayers licensed the car in Indiana. Taxpayers were assessed motor vehicle excise tax for the three preceding years. Taxpayers protested the assessment. Additional facts will be presented as necessary.

**I. Motor Vehicle Excise Tax-Imposition**

**DISCUSSION**

Pursuant to Indiana Code section 9-18-2-1, an Indiana resident has sixty days in which to register any motor vehicle owned by that person and operated in Indiana. Taxpayers admit that the wife is an Indiana resident and was an owner of the car. The wife owns a home in Indiana and votes here. Both pay full year resident Indiana Adjusted Gross Income Taxes. They operated the car in Indiana. Therefore, they owe Motor Vehicle Excise Tax on the 1989 Lincoln.

**FINDING**

Taxpayer's protest is denied.